



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Saline County		
Unit Code	082/000/00	County:	SALINE
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$9,415,427		
Equalized Assessed Valuation	\$170,907,903		
Population:	26,325		
Employees:			
	Full Time:	130	
	Part Time:		
	Salaries Paid:	\$3,300,000	

Blended Component Units

Number Submitted = 2

911 Board
County TB Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,327,656	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$126	\$285	\$246
Revenue Collected During FY 03:	\$7,848,738	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,033,792	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$298	\$392	\$339
Per Capita Expenditures:	\$305	\$385	\$339
Revenues over (under) Expenditures:	-\$185,054	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	39.93%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,207,602	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$122	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,200,880	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,722	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$489,250	\$6,713,341	\$1,872,692
Per Capita Debt:	\$19	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Sangamon County**

Unit Code **083/000/00** County: **SANGAMON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,918,747**

Equalized Assessed Valuation **\$2,707,338,002**

Population: **188,951**

Employees:

 Full Time: **765**

 Part Time: **92**

 Salaries Paid: **\$28,834,823**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$33,084,432	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$175	\$285	\$246
Revenue Collected During FY 03:	\$62,706,195	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$66,545,958	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$332	\$392	\$339
Per Capita Expenditures:	\$352	\$385	\$339
Revenues over (under) Expenditures:	-\$3,839,763	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	45.23%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$30,096,581	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$159	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,865,179	\$1,907,092	\$126,081
Total Unreserved Funds:	\$25,231,402	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$17,673,581	\$6,713,341	\$1,872,692
Per Capita Debt:	\$94	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Schuyler County**

Unit Code **084/000/00** County: **SCHUYLER**

Fiscal Year End: **11/30/2003**

Accounting Method: **Combination**

Appropriation or Budget: **\$5,382,621**

Equalized Assessed Valuation **\$70,153,616**

Population: **7,189**

Employees:

 Full Time: **38**

 Part Time: **5**

 Salaries Paid: **\$1,325,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,939,916	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$548	\$393	\$370
Revenue Collected During FY 03:	\$4,096,958	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$3,839,738	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$570	\$500	\$487
Per Capita Expenditures:	\$534	\$509	\$534
Revenues over (under) Expenditures:	\$257,220	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	109.31%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$4,197,136	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$584	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,208	\$254,640	\$114,447
Total Unreserved Funds:	\$4,075,928	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Scott County**

Unit Code **085/000/00** County: **SCOTT**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,068,297**

Equalized Assessed Valuation **\$55,582,143**

Population: **5,644**

Employees:

 Full Time: **22**

 Part Time: **28**

 Salaries Paid: **\$2,022,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,355,341	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$594	\$393	\$370
Revenue Collected During FY 03:	\$2,696,101	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,689,797	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$478	\$500	\$487
Per Capita Expenditures:	\$477	\$509	\$534
Revenues over (under) Expenditures:	\$6,304	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	124.99%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,361,873	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$596	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$3,361,773	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$46,737	\$52,316	\$46,737
Per Capita Debt:	\$8	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,552,133	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$275	\$24	\$
Revenue Collected During FY 03:	\$2,324,965	\$185,390	\$
Expenditures During FY 03:	\$2,253,874	\$176,823	\$
Per Capita Revenue:	\$412	\$33	\$
Per Capita Expenditures:	\$399	\$31	\$
Operating Income (loss):	\$71,091	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	71.14%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$1,603,467	\$139,293	\$
Per Capita Ending Retained Earnings:	\$284	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Shelby County**

Unit Code **086/000/00** County: **SHELBY**

Fiscal Year End: **8/31/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,000,253**

Equalized Assessed Valuation **\$253,327,349**

Population: **22,893**

Employees:

Full Time: **75**

Part Time: **6**

Salaries Paid: **\$2,760,490**

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,185,153	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$226	\$285	\$246
Revenue Collected During FY 03:	\$6,798,190	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$6,522,899	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$297	\$392	\$339
Per Capita Expenditures:	\$285	\$385	\$339
Revenues over (under) Expenditures:	\$275,291	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	81.48%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,315,094	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$232	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$111,758	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,203,336	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,408,158	\$6,713,341	\$1,872,692
Per Capita Debt:	\$62	\$123	\$80
General Obligation Debt over EAV:	0.24%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	St. Clair County		
Unit Code	088/000/00	County:	ST. CLAIR
Fiscal Year End:	12/31/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$229,648,289		
Equalized Assessed Valuation	\$2,466,915,980		
Population:	261,941		
Employees:			
	Full Time:	943	
	Part Time:	127	
	Salaries Paid:	\$29,526,539	

Blended Component Units

Number Submitted = 2

Intergovernmental Grants

Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$118,046,139	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$451	\$285	\$246
Revenue Collected During FY 03:	\$75,094,536	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$70,057,256	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$287	\$392	\$339
Per Capita Expenditures:	\$267	\$385	\$339
Revenues over (under) Expenditures:	\$5,037,280	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	166.35%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$116,541,382	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$445	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$55,426,816	\$1,907,092	\$126,081
Total Unreserved Funds:	\$61,114,566	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$111,505,999	\$6,713,341	\$1,872,692
Per Capita Debt:	\$426	\$123	\$80
General Obligation Debt over EAV:	3.02%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$162,422,700	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$620	\$29	\$
Revenue Collected During FY 03:	\$1,358,563	\$1,672,085	\$
Expenditures During FY 03:	\$15,896,867	\$1,837,889	\$
Per Capita Revenue:	\$5	\$42	\$
Per Capita Expenditures:	\$61	\$42	\$
Operating Income (loss):	-\$14,538,304	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	964.73%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$153,361,344	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$585	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Stark County**

Unit Code **087/000/00** County: **STARK**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,133,374**

Equalized Assessed Valuation **\$93,748,121**

Population: **6,198**

Employees:

Full Time: **27**

Part Time: **15**

Salaries Paid: **\$897,360**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,119,146	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$342	\$393	\$370
Revenue Collected During FY 03:	\$1,945,363	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,204,875	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$314	\$500	\$487
Per Capita Expenditures:	\$356	\$509	\$534
Revenues over (under) Expenditures:	-\$259,512	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	84.34%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,859,634	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$300	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$114,447	\$254,640	\$114,447
Total Unreserved Funds:	\$1,745,187	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Stephenson County**

Unit Code **089/000/00** County: **STEPHENSO**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,631,008**

Equalized Assessed Valuation **\$566,285,239**

Population: **48,979**

Employees:

 Full Time: **275**

 Part Time: **70**

 Salaries Paid: **\$9,984,479**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$7,484,662	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$153	\$285	\$246
Revenue Collected During FY 03:	\$19,478,664	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$18,858,761	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$398	\$392	\$339
Per Capita Expenditures:	\$385	\$385	\$339
Revenues over (under) Expenditures:	\$619,903	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	38.52%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$7,264,087	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$148	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$7,264,087	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,474,023	\$6,713,341	\$1,872,692
Per Capita Debt:	\$234	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$1,541,907	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$31	\$29	\$
Revenue Collected During FY 03:	\$6,572,071	\$1,672,085	\$
Expenditures During FY 03:	\$6,171,769	\$1,837,889	\$
Per Capita Revenue:	\$134	\$42	\$
Per Capita Expenditures:	\$126	\$42	\$
Operating Income (loss):	\$400,302	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-27.73%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$1,711,568	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$35	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Tazewell County**

Unit Code **090/000/00** County: **TAZEWELL**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,399,916**

Equalized Assessed Valuation **\$1,698,246,723**

Population: **125,000**

Employees:

Full Time:	360
Part Time:	30
Salaries Paid:	\$12,639,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$26,250,156	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$210	\$285	\$246
Revenue Collected During FY 03:	\$31,062,684	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$30,422,109	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$249	\$392	\$339
Per Capita Expenditures:	\$243	\$385	\$339
Revenues over (under) Expenditures:	\$640,575	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	91.84%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$27,939,799	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$224	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,215,767	\$1,907,092	\$126,081
Total Unreserved Funds:	\$26,724,032	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$15,576,626	\$6,713,341	\$1,872,692
Per Capita Debt:	\$125	\$123	\$80
General Obligation Debt over EAV:	0.89%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Union County**

Unit Code **091/000/00** County: **UNION**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,507,949**

Equalized Assessed Valuation **\$116,978,351**

Population: **18,170**

Employees:

 Full Time: **56**

 Part Time: **9**

 Salaries Paid: **\$7,759,654**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,827,934	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$101	\$285	\$246
Revenue Collected During FY 03:	\$5,647,710	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,537,690	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$311	\$392	\$339
Per Capita Expenditures:	\$305	\$385	\$339
Revenues over (under) Expenditures:	\$110,020	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	34.89%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$1,931,954	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$106	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$241,273	\$1,907,092	\$126,081
Total Unreserved Funds:	\$1,690,682	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,830,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$101	\$123	\$80
General Obligation Debt over EAV:	1.56%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$866,608	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$48	\$29	\$
Revenue Collected During FY 03:	\$937,066	\$1,672,085	\$
Expenditures During FY 03:	\$806,603	\$1,837,889	\$
Per Capita Revenue:	\$52	\$42	\$
Per Capita Expenditures:	\$44	\$42	\$
Operating Income (loss):	\$130,463	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	124.36%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$1,003,071	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$55	\$30	\$